

## EXHIBIT V-1

## GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/C	FILE SUPPORT									Description	
			AL	AP	CC	DF	GL	GP	OP	SF			
CURRENT ASSETS													
1110	General Cash (in Agency Accounts with State Treasurer)	D		X			X					Shows cash collected by the agency and deposited or cash to be deposited in its general checking account for remittance to a fund in the State Treasury or refunded to payers. At least once each month receipts are disbursed (remitted) to the State Treasury. Receipts not due to the State are refunded to payers. At the end of the fiscal year an adjustment is made to this account for undeposited receipts, as described under GLA 1190-Cash on Hand.	
1115	General Cash Remittance In Transit	D		X	X		X					Shows cash disbursed (electronically remitted) by the agency to SCO and credited to the appropriate account by the SCO. After receiving notification by SCO that the cash has been deposited into the State Treasury and credited to the fund, the agency records a transaction to reduce the in-transit account balance.	
1120	Agency Trust Fund Cash (in Agency Accounts with State Treasurer)	D					X					Shows trust cash (such as Marketing Act trust, institutional trust, or departmental trust monies) deposited in agency accounts with the State Treasurer that are not remitted to a fund in the State Treasury. Trust cash in an agency account pending remittance to a fund in the State Treasury is recorded in GLA 1110-General Cash. At the end of the fiscal year an adjustment is made to GLA 1120 for undeposited receipts as described under GLA 1190-Cash on Hand.	
1130	Revolving Fund Cash (in Agency Accounts with State Treasurer)	D		X	X		X					Shows cash advanced from an appropriation in a State Treasury fund for revolving fund purposes (see SAM Section 8100). The account balance remains the same during the year and will equal the sum of (1) cash on hand, (2) the centralized State Treasury system general checking account balances plus, (3) the Revolving Fund Receivables Ledger balance. In CALSTARS, detail office revolving fund accounting can be recorded during the current fiscal year in Fund 0998. If drawn from a fiscal-year appropriation, at the end of the fiscal year, the agency requests the SCO to return the advance to the State Treasury or journalize the advance as a return to the appropriation from which it was drawn and as a withdrawal from the subsequent fiscal year appropriation. At the end of each fiscal year the change and cash purchase funds and the undeposited receipts are reported in GLA 1190-Cash on Hand.	
1140	Cash in State Treasury	D			X		X					For funds that are accounted entirely by one agency or for the Federal Trust Fund (non-shared funds), this account shows the cash balance in the State Treasury to credit the particular fund. For funds that are not accounted for entirely by one agency (shared funds), this account shows the changes in cash flow during the year and is reclassified to GLA 5570-Fund Balance - Clearing Account, or GLA 5540-Retained Earnings, at year-end based on the Shared Fund Indicators in the D22 Descriptor Table.	

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## GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/C	FILE SUPPORT								Description
			AL	AP	CC	DF	GL	GP	OP	SF	
CURRENT ASSETS (Continued)											
1160	Cash in Agency Accounts--Banks/Savings and Loan Associations	D					X				Shows cash deposited in agency bank/savings and loan association accounts. Deposits may be made in bank/savings and loan association accounts only when specifically authorized by law or the Director of Finance.
1170	Cash in Agency Accounts with U.S. Treasury	D					X				Shows cash deposited in trust with the U. S. Treasury. Per the Uniform Codes Manual, General Ledger 1170 – Cash in Agency Accounts with U.S. Treasury should only be used for Trust and Agency Fiduciary Funds.
1180	Cash with Fiscal Agents	D					X				Shows cash deposited with fiscal agents. Includes deposits made by the State Treasurer for redemption and interest payments on general obligation bonds. Per the Uniform Codes Manual, General Ledger 1180 – Cash with Fiscal Agents should only be used for Debt Service Funds, Enterprise Funds, and Trust and Agency Fiduciary Funds.
1190	Cash on Hand (in Agency)	D				X	X				During the fiscal year, shows cash or checks that are not normally deposited, such as bid deposits and partial or insufficient receipts which, if deposited, would prejudice the State's right to make further collections. At the end of the fiscal year an adjusting entry is made transferring to this account (1) from GLA 1110-General Cash, the undeposited receipts; (2) from GLA 1130-Revolving Fund Cash, the change and cash purchase funds and the undeposited receipts; and, (3) from other cash accounts, the undeposited receipts.
1210	Deposits in Surplus Money Investment Fund	D					X				Shows cash on deposit in the Surplus Money Investment Fund (SMIF) for interest revenue. SMIF moneys are invested in U.S. Government securities, commercial paper, time certificates of deposit and bankers' acceptances. Interest earned from these securities is credited to the participating funds. Interest receivable at fiscal year-end is accounted in GLA 1400-Due From Other Funds or Appropriations.
1220	Repurchase Agreements	D					X				Shows investments in Repurchase Agreements.